

## ABSTRACT OF THE DISCLOSURE

A polishing composition comprising an abrasive having an average primary particle size of 200 nm or less, an oxidizing agent, an acid having a pK1 5 of 2 or less and/or a salt thereof, and water, wherein the acid value (Y) of the polishing composition is 20 mg KOH/g or less and 0.2 mg KOH/g or more; a process for reducing fine scratches of a substrate, comprising polishing a substrate to be polished with the above-mentioned polishing composition; and a method for manufacturing a substrate, comprising polishing a substrate to be 10 polished with the above-mentioned polishing composition. The polishing composition can be suitably used for final polishing memory hard disk substrates and polishing semiconductor elements.